

ANNUAL ACTION PLAN 2025 -2026

CORPORATE SOCIAL RESPONSIBILITY

In pursuance to the provisions of section 135 of the Companies Act, 2013 (“Act”), every Company having net worth of INR 500 crore or more, or turnover of INR 1000 crore or more or a net profit of INR 5 crore or more during the immediately preceding financial year, is required to spend, in every financial year, at least two per cent of the average net profits of the Company made during the three immediately preceding financial years, in accordance with its Corporate Social Responsibility (“CSR”) Policy.

Further, in pursuance to rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the CSR Committee is required to formulate and recommend an annual action plan for CSR activities to the Board of Directors (“Board”). The details of each of the CSR activities/programmes to be undertaken during a financial year are required to be set-out in the Annual Action Plan. Further, the Board may alter the Annual Action Plan at any time during a financial year, as per the recommendation of the CSR Committee, based on the reasonable justification to that effect.

A. The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

Sr. No.	Sch. VII (Clause No)	Name of the Activity	Estimated Budget (in %)
1	(i)	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	20%
2	(ii)	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	30%
3	(iii)	Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.	10%
4	(iv)	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.	25%
5	(vii)	Training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports	10%
5	(x)	Rural development projects	5%
Total			100%

Kogta Financial (India) Limited

CIN - U67120RJ1996PLC011406

Corporate Office: S-1, Gopalbari, Near Ajmer Pulia, Opp. Metra Pillar No. 143, Jaipur-302001, Rajasthan, India | Tel No. : +91-141-6767067

Registered Office: Kogta House, Azad Mohalla, Bijainagar-305624, Rajasthan, India | Email: customercare@kogta.in | www.kogta.in

B. The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

The abovementioned CSR Budget is indicative/estimated only and the same may vary due to excess/less spend in any activity throughout the year or in any other activity as specified in Schedule VII of Companies Act, 2013. The CSR expenditure can be made by Company directly or through Kogta Foundation or through a registered trust or through any other implementing agency.

C. The modalities of utilization of funds and implementation schedules for the projects or programmes;

In case the Company spend the CSR Budget directly, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board, shall identify and finalize the area and implementation mode of doing all or any of the abovementioned CSR activities within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial 2025-26

In case the Company spend the CSR Budget through a registered trust or through any implementing agency, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board, shall identify the trust and implementing agency [which must be registered with the Central Government by filing the form CSR-1 with the registrar and intends to undertake any CSR activities], and transfer such CSR amount to the trust / implementing agency within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2025-26.

Administrative Overhead. Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the Financial Year 2025-26.

Further, if the Company spends an amount in excess of the approved CSR Budget, then the Company may set off such excess amount against the CSR Budget of succeeding financial years.

D. Monitoring and reporting mechanism for the projects or programmes;

The CSR Committee shall present reports on CSR expenditure to the Board for its consideration and noting on annual basis.

The report shall contain the following points/line items:

- a) Details of CSR budget as approved by the CSR Committee / Board;
- b) Details of CSR amount spent in the particular period, containing;
 - (i) name of the project/activity;
 - (ii) item from the list of activities in schedule VII to the Act;
 - (iii) location of the project/activity area;
 - (iv) amount spent for the project/activity;
 - (v) mode of implementation – Direct or through implementing agency; and

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- (vi) if through implementing agency then name and CSR Registration number of such agency.
- c) Brief details of the areas/activities in which CSR amount spent along with photos of the particular CSR activity.

E. Details of need and impact assessment, if any, for the projects undertaken by the Company:

In pursuance to the below mentioned rule, the Company is not required to undertake impact assessment as the Company did not have average CSR obligation of ten crore rupees or more in the three immediately preceding financial years.

Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014: Every company having average CSR obligation of ten crore rupees or more in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

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ANNUAL ACTION PLAN 2024 -2025

CORPORATE SOCIAL RESPONSIBILITY

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Further, in pursuance to rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the CSR Committee is required to formulate and recommend an annual action plan for CSR activities to the Board of Directors (“Board”). The details of each of the CSR activities/programmes to be undertaken during a financial year are required to be set-out in the Annual Action Plan. Further, the Board may alter the Annual Action Plan at any time during a financial year, as per the recommendation of the CSR Committee, based on the reasonable justification to that effect.

A. The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

Sr. No.	Sch. VII (Clause No)	Name of the Activity	Estimated Budget (in %)
1	(i)	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	30%
2	(ii)	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	20%
3	(iv)	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.	30%
4	(vii)	Training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports	15%
5	(x)	Rural development projects	5%
Total			100%

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B. The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

The abovementioned CSR Budget is indicative/estimated only and the same may vary due to excess/less spend in any activity throughout the year or in any other activity as specified in Schedule VII of Companies Act, 2013. The CSR expenditure can be made by Company directly or through Kogta Foundation or through a registered trust or through any other implementing agency.

C. The modalities of utilization of funds and implementation schedules for the projects or programmes;

In case the Company spend the CSR Budget directly, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board, shall identify and finalize the area and implementation mode of doing all or any of the abovementioned CSR activities within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2024-25.

In case the Company spend the CSR Budget through a registered trust or through any implementing agency, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board, shall identify the trust and implementing agency [which must be registered with the Central Government by filing the form CSR-1 with the registrar and intends to undertake any CSR activities], and transfer such CSR amount to the trust / implementing agency within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2024-25.

Administrative Overhead, Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the Financial Year 2024-25.

Further, if the Company spends an amount in excess of the approved CSR Budget, then the Company may set off such excess amount against the CSR Budget of succeeding financial years.

D. Monitoring and reporting mechanism for the projects or programmes;

The CSR Committee shall present reports on CSR expenditure to the Board for its consideration and noting on annual basis.

The report shall contain the following points/line items:

- a) Details of CSR budget as approved by the CSR Committee / Board;
- b) Details of CSR amount spent in the particular period, containing;
 - (i) name of the project/activity;
 - (ii) item from the list of activities in schedule VII to the Act;
 - (iii) location of the project/activity area;
 - (iv) amount spent for the project/activity;
 - (v) mode of implementation – Direct or through implementing agency; and
 - (vi) if through implementing agency then name and CSR Registration number of such agency.

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- c) Brief details of the areas/activities in which CSR amount spent along with photos of the particular CSR activity.

E. Details of need and impact assessment, if any, for the projects undertaken by the Company:

In pursuance to the below mentioned rule, the Company is not required to undertake impact assessment as the Company did not have average CSR obligation of ten crore rupees or more in the three immediately preceding financial years.

***Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014:** Every company having average CSR obligation of ten crore rupees or more in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.*

ANNUAL ACTION PLAN 2023 -2024

CORPORATE SOCIAL RESPONSIBILITY

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Further, in pursuance to rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the CSR Committee is required to formulate and recommend an annual action plan for CSR activities to the Board of Directors (“Board”). The details of each of the CSR activities/programmes to be undertaken during a financial year is required to be set-out in the Annual Action Plan. Further, the Board may alter the Annual Action Plan at any time during a financial year, as per the recommendation of the CSR Committee, based on the reasonable justification to that effect.

A. The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

Sr. No.	Sch. VII (Clause No)	Name of the Activity	Estimated Budget (in %)
1	(i)	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	30%
2	(ii)	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	20%
3	(iv)	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.	30%
4	(vii)	Training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports	15%
5	(x)	Rural development projects	5%
Total			100%

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B. The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

The abovementioned CSR Budget is indicative/estimated only and the same may vary due to excess/less spend in any activity throughout the year or in any other activity as specified in Schedule VII of Companies Act, 2013. The CSR expenditure can be made by Company directly or through Kogta Foundation or through a registered trust or through any other implementing agency.

C. The modalities of utilization of funds and implementation schedules for the projects or programmes;

In case the Company spend the CSR Budget directly, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board, shall identify and finalize the area and implementation mode of doing all or any of the abovementioned CSR activities within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2023-24.

In case the Company spend the CSR Budget through a registered trust or through any implementing agency, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board, shall identify the trust and implementing agency [which must be registered with the Central Government by filing the form CSR-1 with the registrar and intends to undertake any CSR activities], and transfer such CSR amount to the trust / implementing agency within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2023-24.

Administrative Overhead, Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the Financial Year 2023-2024.

Further, if the Company spends an amount in excess of the approved CSR Budget, then the Company may set off such excess amount against the CSR Budget of succeeding financial years.

D. Monitoring and reporting mechanism for the projects or programmes;

The CSR Committee shall present reports on CSR expenditure to the Board for its consideration and noting on annual basis.

The report shall contain the following points/line items:

- a) Details of CSR budget as approved by the CSR Committee / Board;
- b) Details of CSR amount spent in the particular period, containing;
 - (i) name of the project/activity;
 - (ii) item from the list of activities in schedule VII to the Act;
 - (iii) location of the project/activity area;
 - (iv) amount spent for the project/activity;
 - (v) mode of implementation – Direct or through implementing agency; and
 - (vi) if through implementing agency then name and CSR Registration number of such agency.

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- c) Brief details of the areas/activities in which CSR amount spent along with photos of the particular CSR activity.

E. Details of need and impact assessment, if any, for the projects undertaken by the Company:

In pursuance to the below mentioned rule, the Company is not required to undertake impact assessment as the Company did not have average CSR obligation of ten crore rupees or more in the three immediately preceding financial years.

***Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014:** Every company having average CSR obligation of ten crore rupees or more in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.*

ANNUAL ACTION PLAN 2022 -2023

CORPORATE SOCIAL RESPONSIBILITY

In pursuance to the provisions of section 135 of the Companies Act, 2013 (“Act”), every Company having net worth of INR 500 crore or more, or turnover of INR 1000 crore or more or a net profit of INR 5 crore or more during the immediately preceding financial year, is required to spend, in every financial year, at least two per cent of the average net profits of the Company made during the three immediately preceding financial years, in accordance with its Corporate Social Responsibility (“CSR”) Policy.

Further, the members of the CSR Committee of the Company approved the below mentioned CSR expenditure budget for the financial year 2022-23 in its meeting held on May 05, 2022 along with the activities to spend CSR expenditure budget in pursuance to the provisions of section 135 read with schedule VII of the Act and in accordance with the Board approved CSR policy of the Company.

Particulars	Amount (in INR)
Profit of last three financial years	1,63,11,12,970
Average Net Profit	54,37,04,323
CSR Expenditure Budget (2% of Average Net Profit)	1,08,74,086

Further, in pursuance to rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR Policy, which shall include the following, namely:

A. The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

Sr. No.	Sch. VII (Clause No)	Name of the Activity	Estimated Budget (in INR)	Estimated Budget (in %)
1	(i)	Eradicating hunger, poverty and malnutrition, sanitation and making available safe drinking water	1631113	15%
2	(ii)	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	2174817	20%
3	(iv)	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water	3262226	30%
4	(vii)	Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports	2718521	25%
5	(x)	Rural development projects	1087409	10%
Total			10874086	100%

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B. The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

The abovementioned CSR Budget is indicative/estimated only and the same may vary due to excess/less spend in any other activity throughout the year. The CSR expenditure can be made by Company directly or through Kogta Foundation or through a registered trust or through any other implementing agency.

C. The modalities of utilisation of funds and implementation schedules for the projects or programmes;

In case the Company spend the CSR Budget directly, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board of Directors (“Board”), shall identify and finalize the area and implementation mode of doing all or any of the abovementioned CSR activities within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2022-23.

In case the Company spend the CSR Budget through a registered trust or through any implementing agency, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board, shall identify the trust and implementing agency [which must be registered with the Central Government by filing the form CSR-1 with the registrar and intends to undertake any CSR activities], and transfer such CSR amount to the trust / implementing agency within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2022-23.

Further, if the Company spends an amount in excess of the approved CSR Budget, then the Company may set off such excess amount against the CSR Budget of succeeding financial years.

D. Monitoring and reporting mechanism for the projects or programmes; and

The CSR Committee shall present reports on CSR expenditure to the Board of Directors for its consideration and noting on annual basis.

The report shall contain the following points/line items:

- a) Details of CSR budget as approved by the CSR Committee / Board;
- b) Details of CSR amount spent in the particular period, containing;
 - (i) name of the project/activity;
 - (ii) item from the list of activities in schedule VII to the Act;
 - (iii) location of the project/activity area;
 - (iv) amount spent for the project/activity;
 - (v) mode of implementation – Direct or through implementing agency; and
 - (vi) if through implementing agency then name and CSR Registration number of such agency.

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- c) Brief details of the areas/activities in which CSR amount spent along with photos of the particular CSR activity.

E. Details of need and impact assessment, if any, for the projects undertaken by the Company:

In pursuance to the below mentioned rule, the Company is not required to undertake impact assessment as the Company did not had average CSR obligation of ten crore rupees or more in the three immediately preceding financial years.

Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014: Every company having average CSR obligation of ten crore rupees or more in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

ANNUAL ACTION PLAN 2021 -2022

CORPORATE SOCIAL RESPONSIBILITY

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Further, the members of the CSR Committee of the Company approved the below mentioned CSR expenditure budget for the financial year 2021-22 in its meeting held on August 17, 2021 along with the activities to spend CSR expenditure budget in pursuance to the provisions of section 135 read with schedule VII of the Act and in accordance with the Board approved CSR policy of the Company.

Particulars	Amount (in INR)
Profit of last three financial years	1,09,30,08,006
Average Net Profit	36,43,36,002
CSR Expenditure Budget (2% of Average Net Profit)	72,86,720

Further, in pursuance to rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR Policy, which shall include the following, namely:

A. The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

Sr. No.	Sch. VII (Clause No)	Name of the Activity	Estimated Budget (in INR)	Estimated Budget (in %)
1	(i)	Eradicating hunger, poverty and malnutrition, sanitation and making available safe drinking water	10,93,008	15%
2	(ii)	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	14,57,344	20%
3	(iv)	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water	21,86,016	30%
4	(vii)	Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports	18,21,680	25%
5	(x)	Rural development projects	7,28,672	10%
Total			72,86,720	100%

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B. The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

The abovementioned CSR Budget is indicative/estimated only and the same may vary due to excess/less spend in any other activity throughout the year. The CSR expenditure can be made by Company directly or through Kogta Foundation or through a registered trust or through any other implementing agency.

C. The modalities of utilisation of funds and implementation schedules for the projects or programmes;

In case the Company spend the CSR Budget directly, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board of Directors (“Board”), shall identify and finalize the area and implementation mode of doing all or any of the abovementioned CSR activities within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2021-22.

In case the Company spend the CSR Budget through a registered trust or through any implementing agency, then in first Mr. Radha Krishan Kogta and/or Mr. Varun Kogta, persons authorized by the CSR Committee / Board, shall identify the trust and implementing agency [which must be registered with the Central Government by filing the form CSR-1 with the registrar and intends to undertake any CSR activities], and transfer such CSR amount to the trust / implementing agency within the overall CSR expenditure budget approved by the CSR Committee / Board for the Financial Year 2021-22.

Further, if the Company spends an amount in excess of the approved CSR Budget, then the Company may set off such excess amount against the CSR Budget of succeeding financial years.

D. Monitoring and reporting mechanism for the projects or programmes; and

The CSR Committee shall present reports on CSR expenditure to the Board of Directors for its consideration and noting on annual basis.

The report shall contain the following points/line items:

- a) Details of CSR budget as approved by the CSR Committee / Board;
- b) Details of CSR amount spent in the particular period, containing;
 - (i) name of the project/activity;
 - (ii) item from the list of activities in schedule VII to the Act;
 - (iii) location of the project/activity area;
 - (iv) amount spent for the project/activity;
 - (v) mode of implementation – Direct or through implementing agency; and
 - (vi) if through implementing agency then name and CSR Registration number of such agency.

- c) Brief details of the areas/activities in which CSR amount spent along with photos of the particular CSR activity.

E. Details of need and impact assessment, if any, for the projects undertaken by the Company:

In pursuance to the below mentioned rule, the Company is not required to undertake impact assessment as the Company did not had average CSR obligation of ten crore rupees or more in the three immediately preceding financial years.

Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014: Every company having average CSR obligation of ten crore rupees or more in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.